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SURFACE TRANSPORTATION BOARD

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OF COUNSEL
URBAN A. LESTER

January 28, 2008

Anne K. Quinlan, Esq.
Acting Secretary
Surface Transportation Board
395 "E" Street, S.W.
Washington, D.C. 20423-0001

Dear Ms. Quinlan:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Trust Indenture and Security Agreement and Indenture Supplement No. 1, dated as of January 29, 2008, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Equipment Lease Agreement and Lease Supplement No. 1 being filed with the Board under Recordation Number 27359.

The names and addresses of the parties to the enclosed document are:

Indenture Trustee: Wells Fargo Bank Northwest, National
Association (not in its individual capacity but
solely as Indenture Trustee)
299 South Main Street, 12th Floor
Salt Lake City, Utah 84111

Owner Trustee: M&T/Tate & Lyle Ingredients Trust 2008A LLT
c/o U.S. Bank, National Association, not in its
individual capacity but solely as Owner Trustee
225 Asylum Street
Hartford, Connecticut 06103

Anne K. Quinlan, Esq.
January 28, 2008
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A description of the railroad equipment covered by the enclosed document is:

100 - 5161 cubic foot covered hopper railcars: STLX 6500 – STLX 6599.

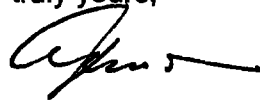
A short summary of the document to appear in the index is:

Memorandum of Trust Indenture and Security Agreement and Indenture Supplement No. 1.

Also enclosed is a check in the amount of \$35.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'R. Alvord', with a long horizontal flourish extending to the right.

Robert W. Alvord

RWA/sem
Enclosures

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SURFACE TRANSPORTATION BOARD

**MEMORANDUM OF TRUST INDENTURE AND SECURITY AGREEMENT
AND INDENTURE SUPPLEMENT NO. 1**

THIS MEMORANDUM OF TRUST INDENTURE AND SECURITY AGREEMENT AND INDENTURE SUPPLEMENT NO. 1 ("Memorandum"), dated as of January 29, 2008, is between M&T/Tate & Lyle Ingredients Trust 2008A LLT ("Owner Trustee") and Wells Fargo Bank Northwest, National Association ("Indenture Trustee").

The parties to this Memorandum hereby acknowledge and confirm the following:

A. Owner Trustee has granted to the Indenture Trustee a security interest in all of Owner Trustee's right, title and interest in those certain railcars identified on Schedule A attached hereto (the "Equipment"), the Equipment Lease Agreement (M&T/Tate & Lyle Ingredients Trust 2008A LLT) dated as of January 29, 2008 and the rents and proceeds therefrom (with certain exceptions), as indicated pursuant to the terms of that certain Trust Indenture and Security Agreement (M&T/Tate & Lyle Ingredients Trust 2008A LLT) dated as of January 29, 2008, and that certain Indenture Supplement No. 1 (M&T/Tate & Lyle Ingredients Trust 2008A LLT), dated as of January 29, 2008, between the Owner Trustee and the Indenture Trustee.

B. The parties hereto wish to show for public record this Memorandum and accordingly have caused this Memorandum to be executed by their officers thereunto duly authorized, as of the date first above written.

C. This Memorandum may be executed in counterparts, and each such counterpart shall be binding on both parties hereto, notwithstanding that both parties are not signatories to the same counterpart.

[The remainder of this page is intentionally left blank.]

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Owner Trustee by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Owner Trustee I further declare under penalty of perjury that the foregoing is true and correct.


M&T/TATE & LYLE INGREDIENTS TRUST 2008A LLT

BY: U.S. BANK TRUST NATIONAL ASSOCIATION, as Trustee

By: 
Name: Arthur L. Blakeslee
Title: Vice President

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Indenture Trustee by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Indenture Trustee. I further declare under penalty of perjury that the foregoing is true and correct.

WELLS FARGO BANK NORTHWEST, NATIONAL ASSOCIATION, AS INDENTURE TRUSTEE

By: 
Name: G Brad Martin
Title Assistant Vice President

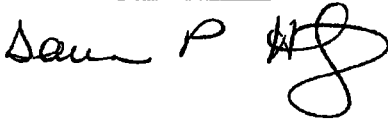
STATE OF Connecticut)

) SS

COUNTY OF Hartford)

On this 15th day of January, 2008, before me personally appeared, Arthur L. Blakeslee to me personally known, being by me duly sworn, says that he is the Vice President of U.S. Bank Trust National Association and that the said instrument attached hereto was signed on behalf of such association under the authority of the board of directors on January 25, 2008 and he acknowledged that the execution of the said instrument was the act and deed of such association.

Notary Public in and for
the State of Connecticut

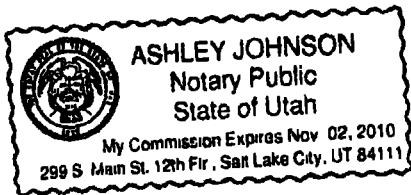
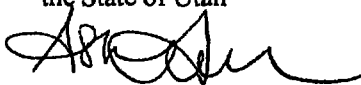


DAWN P. HEINTZ
Notary Public, State of Connecticut
My Comm. Expires May 31, 2012

STATE OF UTAH)
) ss
COUNTY OF SALT LAKE)

On this 15th day of January, 2008, before me personally appeared, G. Brad Martin, to me personally known, being by me duly sworn, says that he is the Assistant Vice President of Wells Fargo Bank Northwest, National Association and that the said instrument attached hereto was signed on behalf of such association under the authority of the board of directors on January 15, 2008 and he acknowledged that the execution of the said instrument was the act and deed of such association.

Notary Public in and for
the State of Utah



SCHEDULE A

Description of Items of Equipment

100 - 5161 Cu. Ft. Hopper Cars

STLX 6500	STLX 6541	STLX 6582
STLX 6501	STLX 6542	STLX 6583
STLX 6502	STLX 6543	STLX 6584
STLX 6503	STLX 6544	STLX 6585
STLX 6504	STLX 6545	STLX 6586
STLX 6505	STLX 6546	STLX 6587
STLX 6506	STLX 6547	STLX 6588
STLX 6507	STLX 6548	STLX 6589
STLX 6508	STLX 6549	STLX 6590
STLX 6509	STLX 6550	STLX 6591
STLX 6510	STLX 6551	STLX 6592
STLX 6511	STLX 6552	STLX 6593
STLX 6512	STLX 6553	STLX 6594
STLX 6513	STLX 6554	STLX 6595
STLX 6514	STLX 6555	STLX 6596
STLX 6515	STLX 6556	STLX 6597
STLX 6516	STLX 6557	STLX 6598
STLX 6517	STLX 6558	STLX 6599
STLX 6518	STLX 6559	
STLX 6519	STLX 6560	
STLX 6520	STLX 6561	
STLX 6521	STLX 6562	
STLX 6522	STLX 6563	
STLX 6523	STLX 6564	
STLX 6524	STLX 6565	
STLX 6525	STLX 6566	
STLX 6526	STLX 6567	
STLX 6527	STLX 6568	
STLX 6528	STLX 6569	
STLX 6529	STLX 6570	
STLX 6530	STLX 6571	
STLX 6531	STLX 6572	
STLX 6532	STLX 6573	
STLX 6533	STLX 6574	
STLX 6534	STLX 6575	
STLX 6535	STLX 6576	
STLX 6536	STLX 6577	
STLX 6537	STLX 6578	
STLX 6538	STLX 6579	
STLX 6539	STLX 6580	
STLX 6540	STLX 6581	

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: 1/28/08



Robert W. Alvord